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## Report of the Committee on taxonomy and Bibliography

Academy of Accounting Historians. Committee on Taxonomy and Bibliography

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# REPORT OF THE COMMITTEE ON TAXONOMY AND BIBLIOGRAPHY

'The time has come,' the Chairman said,  
'To talk of one main thing;  
Of alphas - and charts - and numerics -  
Of taxonomies - and coding -  
And whether we should go ahead, -  
Or end the fiddle-faddling.'

(With apologies to Lewis Carroll in "Through the  
Looking Glass".)

The preceding piece of doggerel summarizes my feelings as chairman of the Committee on Taxonomy and Bibliography of the Academy of Accounting Historians. After three years of effort, no final decision has been taken on even the first part of the original charge to the committee. Since a coding scheme must be accepted by the members of the Academy before further work can be done, the last three parts of the charge have been largely ignored. It is essential that some resolution of this task be made, as quickly as possible.

It is my firm conviction that there is a definite need for a computerized bank of a continuously up-dated bibliography of accounting publications. This would give researchers access to material about which they might not be familiar; save them from reinventing the wheel; and possibly encourage research in accounting history. Because of this strong belief, I am suggesting a classification scheme that I feel would serve our purpose and would provide the impetus to complete the assignment. Before outlining the proposal, however, I would like to thank Harold Young for his most valuable input in moving the project thus far and to Dale Flesher for his comments. Others also contributed by answering several initial questionnaires.

## The Coding Scheme

It is recommended that the classification scheme consist of a 5-digit code. It is expected that this code will be sufficient for a researcher to ascertain whether a publication is of any interest. He would then contact a central registry to obtain more detailed information about the work. It is anticipated that as back up to the code there will be a short abstract and other information about the publication, such as availability, language, etc. The whole system must, of course, be computerized,

with the information being provided by the author, for current works.

To explain the scheme, it will be useful to follow the appendix to this report. The primary key is the first digit; 36 different topics can be specified in this position (a partial list is given in the appendix). The secondary key, the second digit, also has 36 positions and will narrow the search considerably. Theoretically, the first two positions of the code will be specific for 36 x 36 or 1296 different categories. As an example, in the Biography category (first digit), 36 names can be given by the second digit. As it is very likely that more than 36 biographies have been published, it is possible to use more than one first digit for this category or positions 3 and 4 can be utilized for expansion in this category. As a general rule, however, positions 3 and 4 will be used to indicate the country to which the publication pertains. Here the third digit will be a numeric for continent, although there is a little space to add several subdivisions of continents in this position, i.e., U.S.A. and United Kingdom. The fourth digit, an alpha, will provide the name of the specific country in the continent or the state, province or sub division of a country. The fifth and final digit will place the work, chronologically, i.e. 36 different time periods will be provided with several centuries for ancient times (per letter) and a finer breakdown for more recent eras.

As indicated previously, in situations (such as biographies) where positions 3 and 4 of the code may not be required for country, these two positions can be used to expand the information supplied by the first two keys.

The attempt has been made to be all things to all men and it is possible that too much is being asked of a 5-digit code. Nevertheless, it is felt that this recommendation would serve to fulfill an important and viable role. Assuming that the principle suggested is acceptable, much work must still be done. A strong (and fairly large) group of

interested parties would have to study the categories and supply their input. The detailed coding scheme would then be printed and distributed to all authors wishing to be included in the registry. Other older publications would have to be coded by members of the committee.

It is hoped that this classification scheme will be approved by the Academy and that the central registry will become a reality in the near future.

Respectfully submitted,

Harvey Mann  
Chairman

P.S. It has been brought to my attention that the Faculty of Library Science at the University of Toronto and the School of Library Science at Case Western Reserve University have a collection of classification schemes called the Subject Analysis Systems Collection. Since it is most unlikely that accounting history is represented in this collection, if the above scheme is tentatively approved, I will forward it to Toronto for any suggestions they may have.

## APPENDIX

### Primary Key

*Alpha + Numeric*  
(36 positions)  
*Main Topic*

Associations, Conventions,  
Congresses, etc.

Auditing

Biography  
Bookkeeping  
Cost Accounting

Dictionaries, Encyclopedias, etc.

### Secondary Key

*Alpha + Numeric*  
(36 positions)  
*Refinement of Main Topic*

Academy of Accounting Historians  
American Accounting Association  
Canadian Institute of Chartered  
Accountants  
Fourth International Congress of  
Accounting Historians  
....

Analytical  
Internal  
Operational  
....

Name of Individual  
Various Books  
Contribution  
Full  
Job  
Process  
Variable  
....

....

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Financial Accounting	Financial Statement Items
Government Accounting	.....
Managerial Accounting	.....
Not-For-Profit Accounting	Type of Organization
"Particular" businesses	Type of Business
Systems	.....
Taxation	.....
Textbooks	.....
Theory	.....

Third Position	Fourth Position	Fifth Position
<i>Numeric</i> (10 positions) <i>Continent, etc.</i>	<i>Alpha + Numeric</i> (36 positions) <i>Country or State, etc.</i>	<i>Alpha + Numeric</i> (36 positions) <i>Period Covered</i>
0. <i>Africa</i>		A <i>Before 2000 BCE</i> B <i>2000-1000 BCE</i> C <i>1000-1 BCE</i> D <i>1-500</i> E <i>6th Century</i> F <i>7th Century</i>
1. <i>Asia</i>		.
2. <i>Australia</i>		.
3. <i>Europe (Except Germany, Italy and United Kingdom)</i>		.
4. <i>Germany</i>		.
5. <i>Italy</i>		.
6. <i>North America (Except United States)</i>		.
7. <i>South America</i>		N <i>15th Century</i> O <i>1500-1550</i> P <i>1551-1600</i>
8. <i>United Kingdom</i>		.
9. <i>United States</i>		.